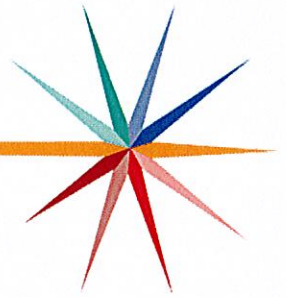


# Budget at a Glance

490 - El Dorado

2023-2024



*Kansas leads the world in the success of each student.*

Table of Contents

Summary of Total Expenditures by Function (All Funds)..... 3

Total Expenditures by Function (All Funds)..... 4

Total Expenditures Amount per Pupil by Function (All Funds)..... 5

Summary of General and  
Supplemental General Fund Expenditures..... 6

Instruction Expenses..... 7

Sources of Revenue and Proposed Budget for 2023-2024..... 8

Enrollment and Low Income Students..... 9

Mill Rates by Fund..... 10

Assessed Valuation and Bonded Indebtedness..... 11

Average Salary..... 12

District Reports..... 13



## Summary of Total Expenditures by Function (All Funds)

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$13,802,050	48%	\$15,314,298	50%	11%	\$17,784,829	49%	16%
Student Support Services	\$1,494,062	5%	\$1,059,190	3%	-29%	\$914,263	3%	-14%
Instructional Support Services	\$1,204,455	4%	\$1,172,587	4%	-3%	\$895,646	2%	-24%
Administration & Support	\$1,942,595	7%	\$2,560,953	8%	32%	\$2,016,000	6%	-21%
Operations & Maintenance	\$3,073,630	11%	\$3,452,190	11%	12%	\$5,269,856	15%	53%
Transportation	\$1,254,915	4%	\$1,117,288	4%	-11%	\$2,907,200	8%	160%
Food Services	\$936,206	3%	\$946,590	3%	1%	\$1,202,000	3%	27%
Capital Improvements	\$25,866	<1%	\$69,308	0%	168%	\$100,000	0%	44%
Debt Services	\$4,965,898	17%	\$4,974,121	16%	0%	\$4,977,675	14%	0%
Other Costs	\$100,535	0%	\$171,088	1%	70%	\$100,000	0%	-42%
<b>Total Expenditures<sup>1</sup></b>	<b>28,800,212</b>	<b>100%</b>	<b>\$30,837,613</b>	<b>100%</b>	<b>7%</b>	<b>\$36,167,469</b>	<b>100%</b>	<b>17%</b>
Amount per Pupil	\$16,234		\$15,571		-4%	\$19,988		28%
<b>Current Expenditures<sup>2</sup></b>	<b>\$27,666,364</b>	<b>100%</b>	<b>\$29,873,952</b>	<b>100%</b>	<b>8%</b>	<b>\$31,232,429</b>	<b>100%</b>	<b>5%</b>
Amount per Pupil	\$15,595		\$15,085		-3%	\$17,260		14%

Percent of Expenditures for Instruction<sup>3</sup>

Total Expenditures	\$13,568,182	47%	\$15,165,112	49%	2%	\$16,562,762	46%	-3%
Current Expenditures	\$13,568,182	49%	\$15,165,112	51%	2%	\$16,562,762	53%	2%

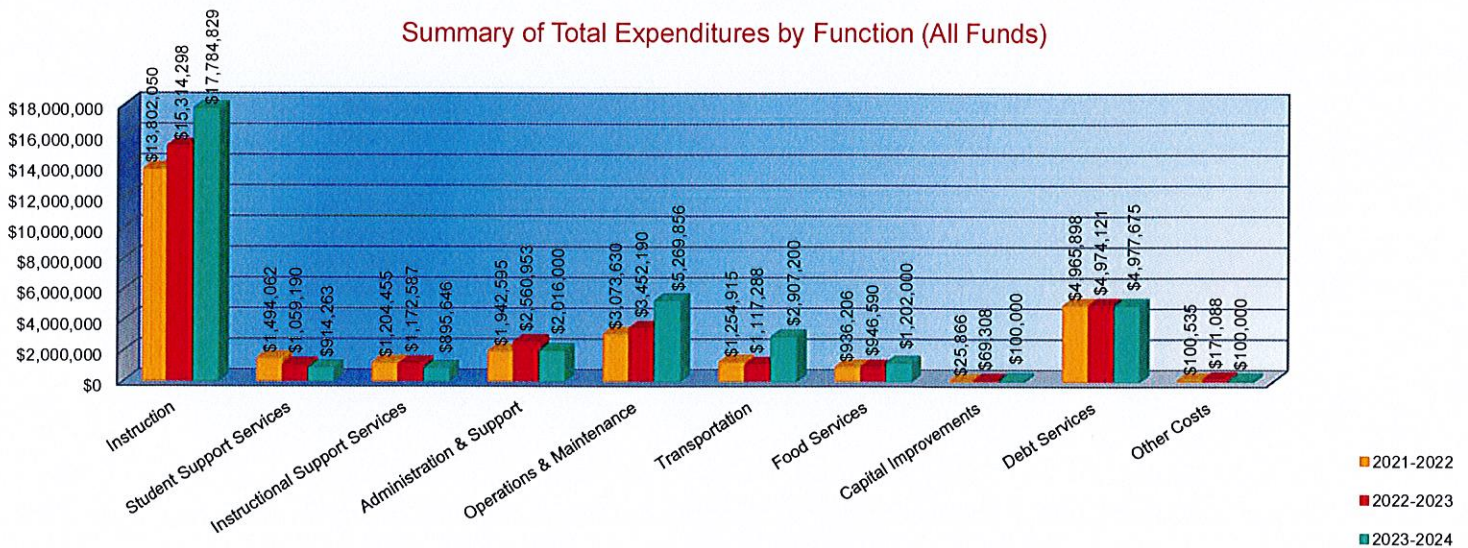
1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERS Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

2. Current Expenditures excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

3. Instruction excludes Capital Outlay (Code 16) and Bond Debt expenditures (Code 62 & 63)

Functions Included: Instruction (1000), Student Support Services (2100), Instructional Support Services (2200), Administration & Support (2300, 2400, 2500), Operations & Maintenance (2600), Transportation (2700), Food Service (3100), Other Costs (2900, 3300), Capital Improvements (4000), Debt Services (5100) and Transfers (5200)

## Summary of Total Expenditures by Function (All Funds)



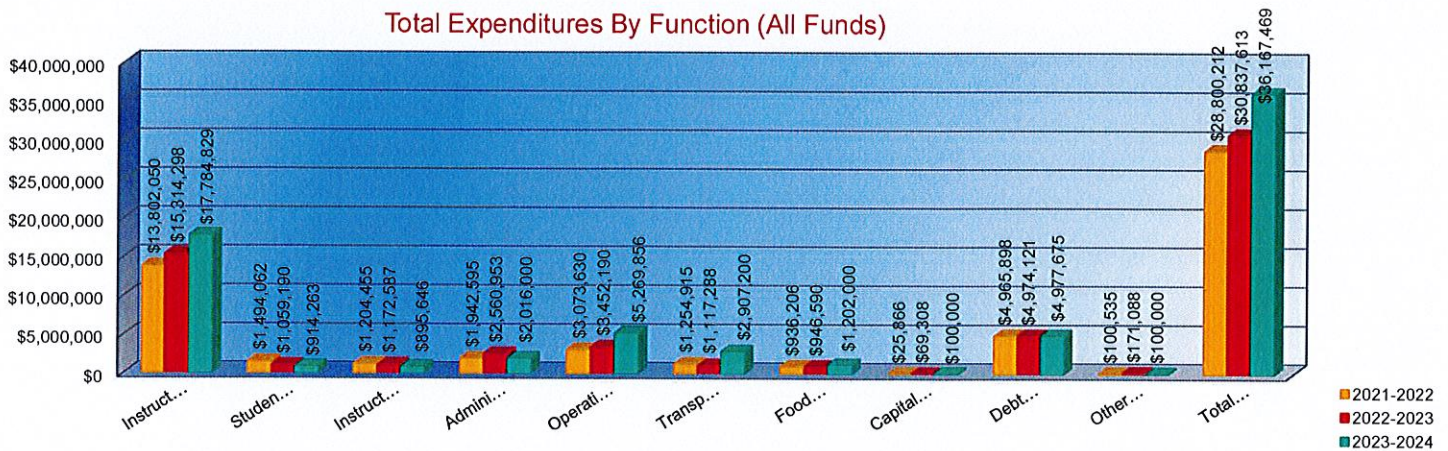


## Total Expenditures By Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$13,802,050	\$15,314,298	\$17,784,829
Student Support	\$1,494,062	\$1,059,190	\$914,263
Instructional Support	\$1,204,455	\$1,172,587	\$895,646
Administration & Support	\$1,942,595	\$2,560,953	\$2,016,000
Operations & Maintenance	\$3,073,630	\$3,452,190	\$5,269,856
Transportation	\$1,254,915	\$1,117,288	\$2,907,200
Food Services	\$936,206	\$946,590	\$1,202,000
Capital Improvements	\$25,866	\$69,308	\$100,000
Debt Services	\$4,965,898	\$4,974,121	\$4,977,675
Other Costs	\$100,535	\$171,088	\$100,000
<b>Total Expenditures<sup>1</sup></b>	<b>\$28,800,212</b>	<b>\$30,837,613</b>	<b>\$36,167,469</b>

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.

## Total Expenditures By Function (All Funds)

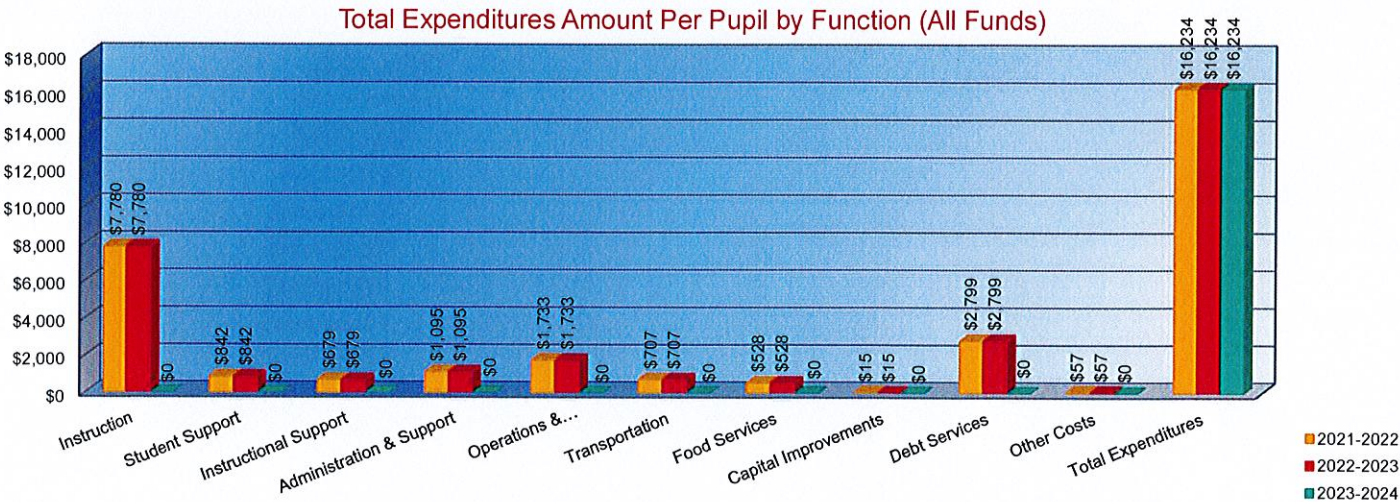




Total Expenditures Amount Per Pupil by Function (All Funds)

	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget
Instruction	\$7,780	\$7,733	\$9,829
Student Support	\$842	\$535	\$505
Instructional Support	\$679	\$592	\$495
Administration & Support	\$1,095	\$1,293	\$1,114
Operations & Maintenance	\$1,733	\$1,743	\$2,912
Transportation	\$707	\$564	\$1,607
Food Services	\$528	\$478	\$664
Capital Improvements	\$15	\$35	\$55
Debt Services	\$2,799	\$2,512	\$2,751
Other Costs	\$57	\$86	\$55
Total Expenditures <sup>1</sup>	\$16,234	\$15,571	\$19,988
Enrollment (FTE) <sup>2</sup>	1,774.1	1,980.4	1,809.5

1. Funds Included: (06) General, (07) Federal Funds, (08) Supplemental General, (10) Adult Education, (11) Preschool-Aged At-Risk, (12) Adult Supplemental Education, (13) At Risk (K-12), (14) Bilingual Education, (15) Virtual Education, (16) Capital Outlay, (18) Driver Education, (22) Extraordinary School Program, (26) Professional Development, (28) Parent Education, (29) Summer School, (30) Special Education, (34) Career and Postsecondary Education, (35) Gifts & Grants, (42) Special Liability Expense, (44) School Retirement, (51) KPERs Special Retirement Contribution, (53) Contingency Reserve, (55) Textbook & Student Material Revolving, (56) Activity Fund, (62) Bond & Interest #1, (63) Bond & Interest #2, (66) No-Fund Warrant, (67) Special Assessment, and (78) Special Education Coop Fund.



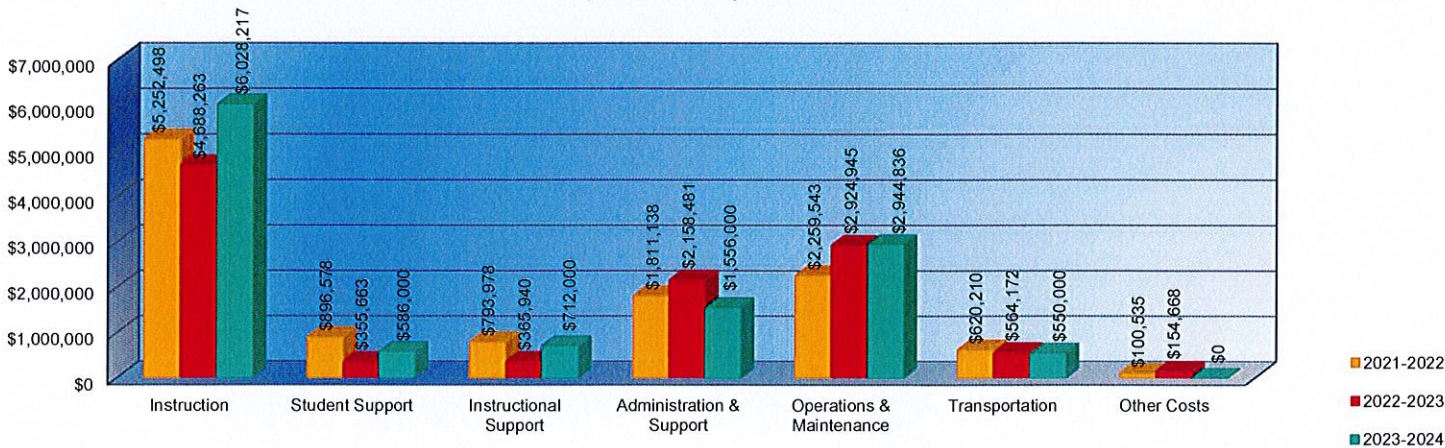


Summary of General and Supplemental General Fund Expenditures by Function\*

	2021-2022 Actual	% of Total	2022-2023 Actual	% of Total	% Change	2023-2024 Budget	% of Total	% Change
Instruction	\$5,252,498	45%	\$4,688,263	42%	-11%	\$6,028,217	49%	29%
Student Support	\$896,578	8%	\$355,663	3%	-60%	\$586,000	5%	65%
Instructional Support	\$793,978	7%	\$365,940	3%	-54%	\$712,000	6%	95%
Administration & Support	\$1,811,138	15%	\$2,158,481	19%	19%	\$1,556,000	13%	-28%
Operations & Maintenance	\$2,259,543	19%	\$2,924,945	26%	29%	\$2,944,836	24%	1%
Transportation	\$620,210	5%	\$564,172	5%	-9%	\$550,000	4%	-3%
Capital Improvements	\$0	0%	\$0	0%	0%	\$0	0%	0%
Other Costs	\$100,535	\$0	\$154,668	\$0	54%	\$0	0%	-100%
Total Expenditures	\$11,734,480	100%	\$11,212,132	100%	-4%	\$12,377,053	100%	10%
Amount per Pupil	\$6,614		\$5,662		-14%	\$6,840		21%

\*The Summary of General and Supplemental General Fund Expenditures by Function comes from pages 6-13 and is the sum of the "General Fund" and "Supplemental General Fund" line items.

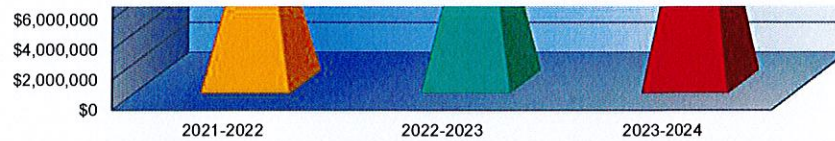
Summary of General and Supplemental General Fund Expenditures by Function











### Sources of Revenue and Proposed Budget for 2023-2024

Fund	2023-2024 Amount Budgeted	July 1, 2023 Cash Balance	Estimated Sources of Revenue - 2023-2024					Estimated July 1, 2024 Cash Balance
			State	Federal	Local			
					Interest	Transfers	Other	
General	\$14,992,205	\$0	\$14,992,205	\$0			\$0	\$0
Supplemental General	\$4,956,533	\$294,731	\$1,578,160			\$0	\$3,083,642	
Adult Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Preschool-Aged At-Risk (4 yr Old)	\$178,080	\$0		\$0	\$0	\$178,080	\$0	\$0
Adult Supplemental Education	\$0	\$0			\$0	\$0	\$0	\$0
At Risk (K-12)	\$3,793,888	\$312		\$0	\$0	\$3,793,576	\$0	\$0
Bilingual Education	\$12,886	\$0		\$0	\$0	\$12,886	\$0	\$0
Virtual Education	\$210,845	\$23,702			\$0	\$187,143	\$0	\$0
Capital Outlay	\$4,935,040	\$3,298,135	\$364,232	\$0	\$0	\$0	\$1,272,673	\$0
Driver Training	\$27,000	\$54,599	\$9,990	\$0	\$0	\$20,000	\$0	\$57,589
Declining Enrollment	\$0	\$0				\$0		\$0
Extraordinary School Program	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Food Service	\$1,760,191	\$572,593	\$8,280	\$887,558	\$0	\$0	\$291,760	\$0
Professional Development	\$83,646	\$48,396	\$5,250	\$0	\$0	\$30,000	\$0	\$0
Parent Education Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summer School	\$31,008	\$31,008		\$0	\$0	\$0	\$0	\$0
Special Education	\$2,996,194	\$1,091,856	\$0	\$0	\$0	\$3,000,000	\$0	\$1,095,662
Career and Postsecondary Education	\$350,000	\$0	\$0	\$0	\$0	\$350,000	\$0	\$0
Special Liability Expense Fund	\$0	\$0			\$0	\$0	\$0	\$0
Special Reserve Fund		\$0						
Gifts and Grants	\$428,184	\$60,167	\$233,017	\$135,000			\$0	\$0
Textbook & Student Materials Revolving		\$10,823						
School Retirement	\$0	\$0			\$0		\$0	\$0
Extraordinary Growth Facilities	\$0	\$0				\$0	\$0	
KPERS Special Retirement Contribution	\$1,902,923	\$0	\$1,902,923					
Contingency Reserve		\$1,546,271						
Activity Funds		\$48,497						
Bond and Interest #1	\$4,977,675	\$7,057,083	\$902,077	\$360,000	\$0		\$4,272,573	\$7,614,058
Bond and Interest #2	\$0	\$0	\$0	\$0	\$0		\$0	\$0
No Fund Warrant	\$0	\$0					\$0	\$0
Special Assessment	\$0	\$0					\$0	\$0
Temporary Note	\$0	\$0			\$0		\$0	\$0
Coop Special Education	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Federal Funds	\$2,102,856	-\$1,023,414		\$3,126,270				\$0
Cost of Living	\$0	\$0				\$0	\$0	
SUBTOTAL	\$43,739,154	\$13,114,759	\$19,996,134	\$4,508,828	\$0	\$7,571,685	\$8,920,648	\$8,767,309
Less Transfers	\$7,571,685							
TOTAL Budget Expenditures	\$36,167,469							

### Sources of Revenue

	2021-2022	2022-2023	2023-2024
State Revenues	17,387,056	19,171,599	19,996,134
Federal Revenues	3,307,838	3,737,843	4,508,828
Local Revenues <sup>1</sup>	9,106,348	9,911,479	8,920,648
<b>Total Revenues</b>	<b>29,801,242</b>	<b>32,820,921</b>	<b>33,425,610</b>
Revenues Per Pupil	16,798	16,573	18,472

1. Excludes "Transfers" to avoid duplication of revenue.



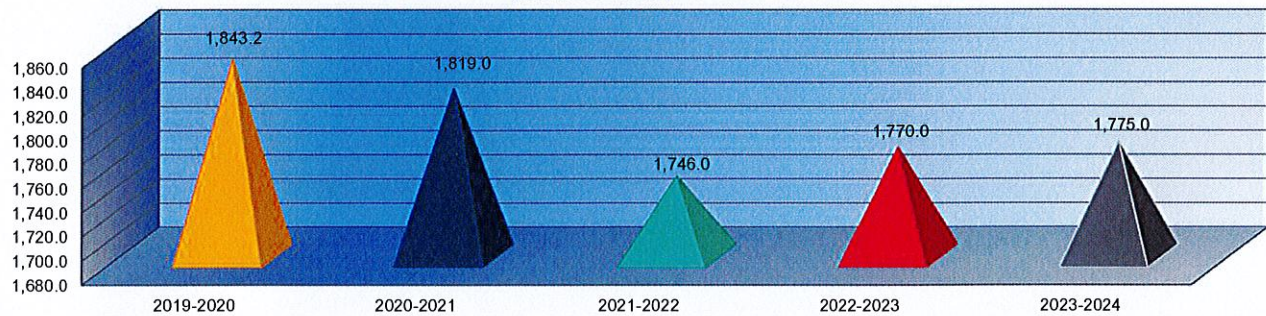
Note: Effective July 1, 2014 (2014-2015 school year) KSA 72-5142 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as State Foundation (General State) Aid.

### Enrollment Information

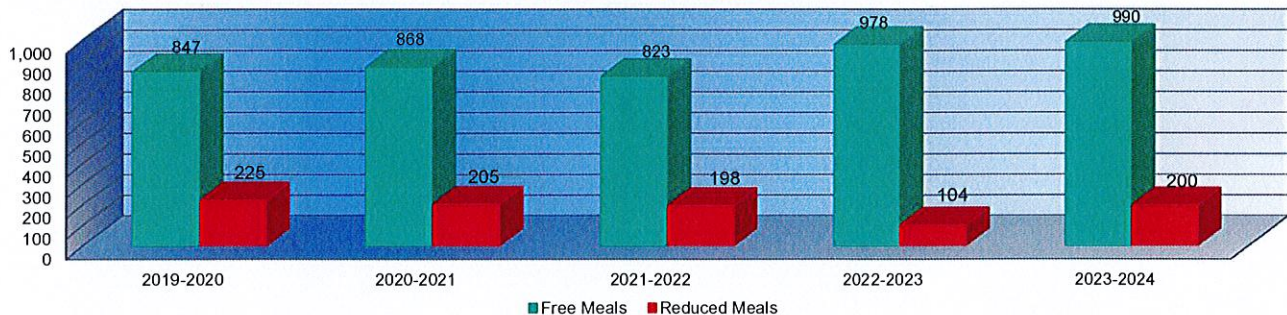
	2019-2020 Actual	2020-2021 Actual	% Change	2021-2022 Actual	% Change	2022-2023 Actual	% Change	2023-2024 Budget	% Change
FTE Enrollment (excl. Virtual) <sup>1</sup>	1,843.2	1,819.0	-1%	1,746.0	-4%	1,770.0	1%	1,775.0	0%
Free Meal Student Headcount	847	868	2%	823	-5%	978	19%	990	1%
Reduced Meal Student Headcount	225	205	-9%	198	-3%	104	-47%	200	92%

1. FTE Enrollment includes 9/20 and 2/20 counts, Preschool-Aged At-Risk (4 year olds). Beginning in the 2017-2018 school year, full-day Kindergarten is funded as 1.0 FTE. KAMS FTE is excluded.

FTE Enrollment for Computing State Foundation Aid  
(excludes Virtual)



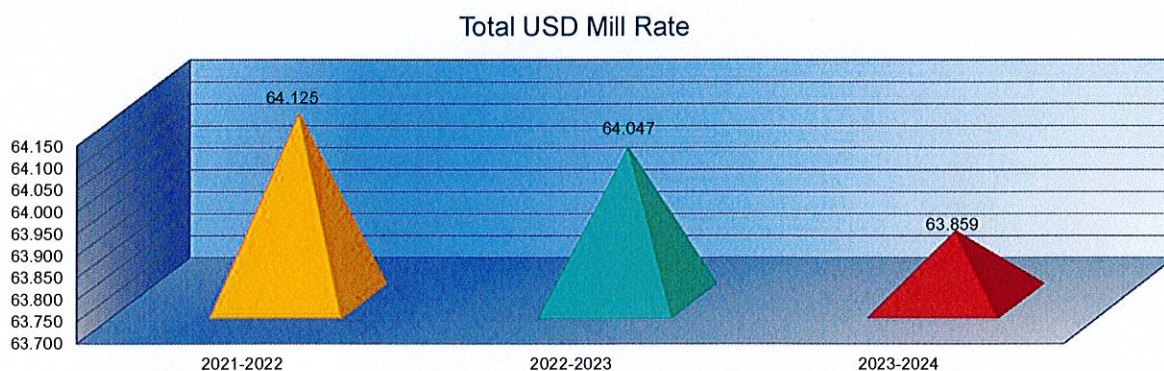
Low Income Students





### Mill Rates by Fund

	2021-2022 Actual
General	20.000
Supplemental General	16.183
Adult Education	0.000
Capital Outlay	6.002
Declining Enrollment	0.000
Cost of Living	0.000
Special Liability	0.000
School Retirement	0.000
Extraordinary Growth Facilities	0.000
Bond and Interest #1	21.940
Bond and Interest #2	0.000
No Fund Warrant	0.000
Special Assessment	0.000
Temporary Note	0.000
<b>TOTAL USD</b>	<b>64.125</b>
Historical Museum	0.000
Public Library Board	0.000
Public Library Board & Emp Benefits	0.000
Recreation Commission	0.000
Rec Comm Employee Bnfts	0.000
<b>TOTAL OTHER</b>	<b>0.000</b>

[illegible][illegible]



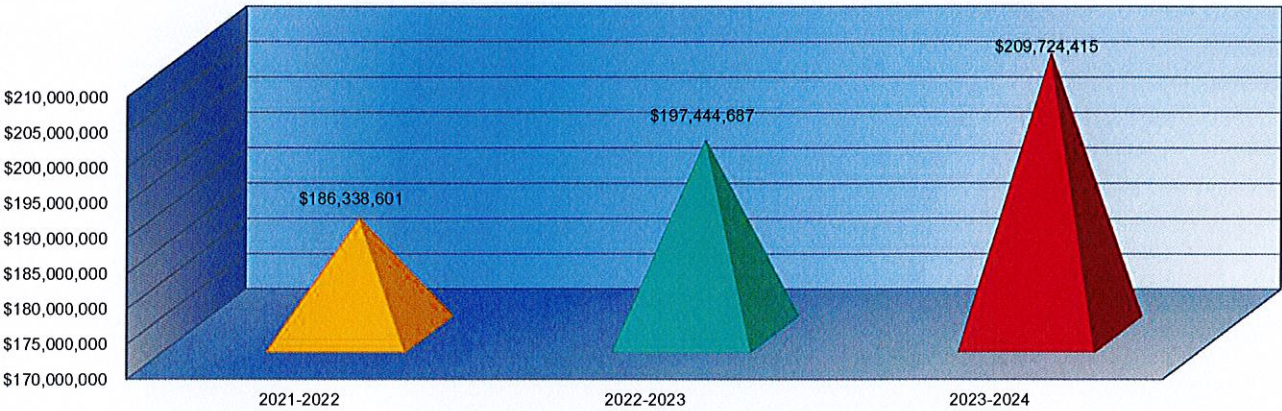
Other Information

	2021-2022 Actual
Assessed Valuation	\$186,338,601
Total USD Debt	\$76,265,000

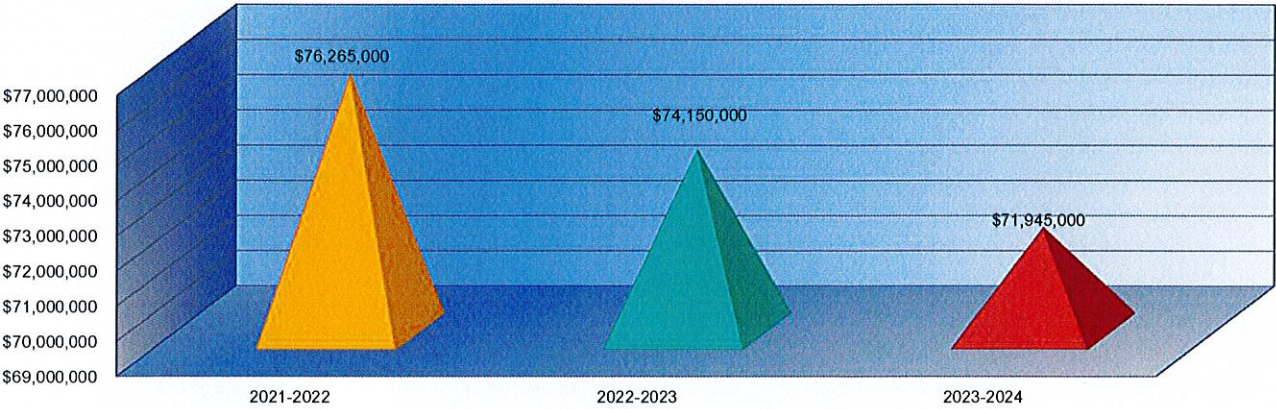
	2022-2023 Actual
Assessed Valuation	\$197,444,687
Total USD Debt	\$74,150,000

	2023-2024 Budget
Assessed Valuation	\$209,724,415
Total USD Debt	\$71,945,000

Assessed Valuation



Total USD Debt





## Salaries

	2021-22 Actual			2022-23 Actual			2023-24 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Licensed/Non-Licensed)	17.0	\$1,608,312	\$94,607	15.0	\$1,544,478	\$102,965	17.0	\$1,670,790	\$98,282
Teachers (Full Time)	126.5	\$7,152,662	\$56,543	122.6	\$7,259,952	\$59,217	123.0	\$7,376,111	\$59,968
Other Licensed Personnel	2.0	\$115,103	\$57,552	2.0	\$117,405	\$58,703	2.0	\$119,283	\$59,642
Classified Personnel	120.0	\$3,217,594	\$26,813	118.0	\$3,281,946	\$27,813	124.0	\$3,504,005	\$28,258
Substitutes/Temporary Help	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~	~~~~~	\$0	~~~~~

## Administrators:

\*Licensed Personnel - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

Administrators: \*\* Non-Licensed Personnel - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Rule 10 Coaches, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental, extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

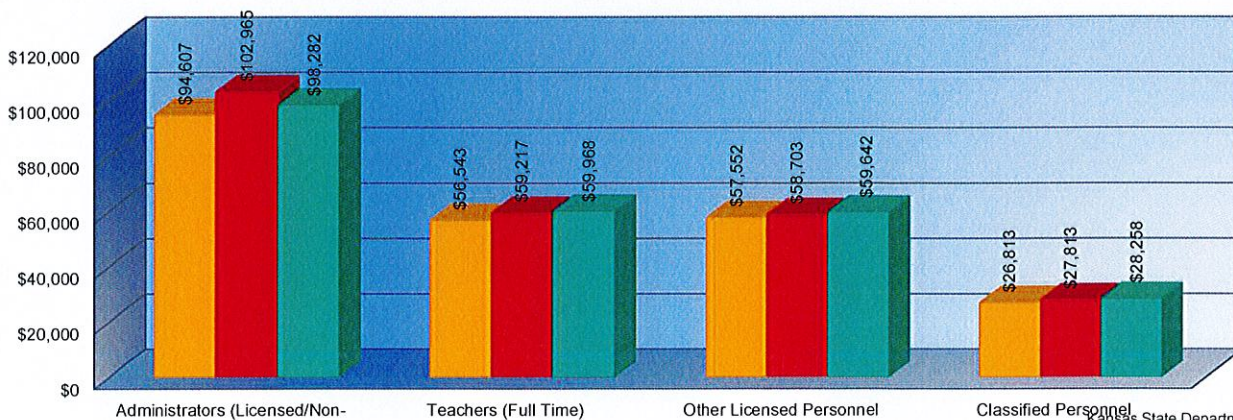
\*FTE for Licensed Administrators, Teachers and Other Licensed Personnel is defined by the local school board. Generally FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Licensed Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

## Average Salaries





# Public School District Reports

## KSDE's Data Central

### Kansas K-12 Reports

- Attendance & Enrollment
- Inclement Weather & In-Service Date
- Graduate & Dropout
- Crime
- Building
- Personnel (Certified & Non-Certified)
- Suspension & Expulsion
- Transportation

### School Finance Reports

#### Warehouse

- Assessed Valuation
- Cash Balance
- Headcount Enrollment
- Mill Levies
- Personnel (Certified & Non-Certified)
- Salary
- Bond
- State Foundation Aid & LOB
- Expenditure
- Kindergarten Formats
- Meal Pricing
- Expenditure
- Pupil to Teacher Ratio
- Transportation

#### Comparative Performance & Fiscal System (CPFS)

Budget Reports by Fund, Function and Object Code.

#### Budgets

Budget, At a Glance, Profile, Form 150, and Summary.

#### CPA Reports

#### School District Funding Report

### Kansas State Building Report Card

- Attendance Rate
- IDEA Performance Plan
- Performance Level
- School Violence
- Assessments (NAEP)
  - Reading
  - Mathematics
- Similar Schools
- Grade Range
- Title I status
- Website & Contact info
- Post-Secondary Progress
- Dropout and Graduation Rate & Post-Secondary Progress
- Teacher Quality



- Enrollment
  - ACT Scores
- Demographic